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FIRE PROTECTION DISTRICT NO. 12  
CHENEYVILLE, LOUISIANA  
COMPILED FINANCIAL STATEMENTS  
AND  
AUDITOR'S REPORT ON APPLYING  
AGREED-UPON PROCEDURES  
FOR THE YEAR ENDED DECEMBER 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

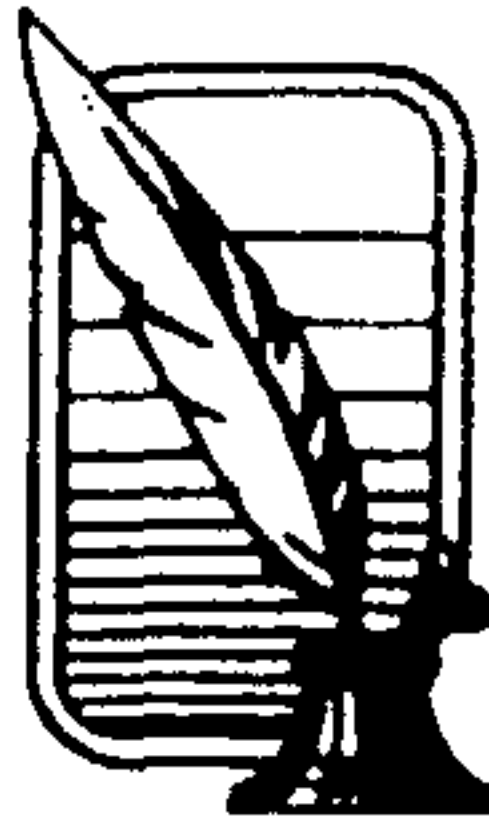
Release Date 8/13/03

**FIRE PROTECTION DISTRICT NO. 12**  
**Cheneyville, Louisiana**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**DECEMBER 31, 2002**

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AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS



MEMBER  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

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**DAUZAT, BEALL & DEBEVEC, CPAs**

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A PROFESSIONAL CORPORATION

To the Management of Fire Protection District No. 12

We have compiled the accompanying general purpose financial statements of the Fire Protection District No. 12, as of and for the year ended December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Fire Protection District No. 12. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report, dated June 4, 2003, on the results of our agreed-upon procedures.

Dautat, Beall & Debevec, CPA's, APC

June 4, 2003

**FIRE PROTECTION DISTRICT NO. 12**  
**Cheneyville, Louisiana**

**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
<b>ASSETS AND OTHER DEBITS</b>			
<b>Assets</b>			
Cash	\$ 83,576		\$ 83,576
Receivables	42,687		42,687
Property and equipment	<u>          </u>	\$ 266,548	<u>266,548</u>
<b>Total Assets and     Other Debits</b>	<u>\$ 126,263</u>	<u>\$ 266,548</u>	<u>\$ 392,811</u>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 1,577		\$ 1,577
<b>Total Liabilities</b>	<u>1,577</u>	<u>          </u>	<u>1,577</u>
<b>Equity</b>			
Investment in general fixed assets		\$ 266,548	266,548
Fund balance:			
Unreserved			
Undesignated	<u>124,686</u>	<u>          </u>	<u>124,686</u>
<b>Total Equity</b>	<u>124,686</u>	<u>266,548</u>	<u>391,234</u>
<b>Total Liabilities     and Equity</b>	<u>\$ 126,263</u>	<u>\$ 266,548</u>	<u>\$ 392,811</u>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 12**  
**Cheneyville, Louisiana**

**GOVERNMENTAL FUND TYPE - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2002**

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Intergovernmental revenues:			
Taxes-ad valorem	\$ 50,000	\$ 52,387	\$ 2,387
State revenue sharing	1,800	1,721	(79)
2% Insurance Rebate	600	3,596	2,996
Interest earnings	2,000	2,562	562
Miscellaneous	<u>500</u>	<u>1,287</u>	<u>787</u>
<b>Total Revenues</b>	<u>54,900</u>	<u>61,553</u>	<u>6,653</u>
<b>EXPENDITURES</b>			
Current:			
General government:			
Legal and accounting	2,400	2,750	(350)
Insurance	7,400	7,183	217
Office expense	2,000	1,119	881
Repairs and maintenance	14,600	10,090	4,510
Utilities and telephone	2,000	865	1,135
Supplies	18,000	14,555	3,445
Fees & Dues	500	442	58
Public safety:			
Fuel	2,000	1,773	227
Uniforms	4,000	434	3,566
Capital outlays	20,000	20,774	(774)
Miscellaneous	<u>2,000</u>	<u>2,127</u>	<u>(127)</u>
<b>Total Expenditures</b>	<u>74,900</u>	<u>62,112</u>	<u>12,788</u>
<b>DEFICIENCY OF REVENUES</b>			
<b>OVER EXPENDITURES</b>	(20,000)	(559)	19,441
<b>FUND BALANCE, DECEMBER 31, 2001</b>	<u>125,245</u>	<u>125,245</u>	<u>-0-</u>
<b>FUND BALANCE, DECEMBER 31, 2002</b>	<u>\$ 105,245</u>	<u>\$ 124,686</u>	<u>\$ 19,441</u>

The accompanying notes are an integral part of this statement.

**FIRE PROTECTION DISTRICT NO. 12**  
**Cheneyville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2002**

**INTRODUCTION**

The Fire Protection District No. 12, hereinafter referred to as the **District** was organized pursuant to the provisions of an ordinance adopted by the Police Jury of the Parish of Rapides, State of Louisiana, and the Town of Cheneyville on July 21, 1987, by virtue of the authority conferred by Part 1, Chapter 7, Title 40 of the Louisiana Revised Statutes of 1950.

The **District** constitutes a public corporation and political subdivision of the State of Louisiana and has the authority to incur debt.

The governing authority of the **District** is a board of commissioners consisting of five members, each of which is a resident property taxpayer of the **District**. Two members are appointed by the Rapides Parish Policy Jury, two members by the Town of Cheneyville, and one member is selected by the preceding four members who serves as chairman of the board.

On July 18, 1998, a special election was held to levy and collect a special ad valorem tax of ten (10) mills on each dollar of assessed valuation, on all property subject to such taxation within the confines of the **District** for a period of ten years, beginning with the year 1998 for the purpose of constructing, operating and maintaining fire protection facilities and paying the cost of obtaining water for fire protection purposes.

The **District** operates as a volunteer fire department and consequently has no personnel expenditures. The value of donated services are not reflected in the accompanying financial statements since there is no objective basis by which to measure the value of these services. However, a substantial number of volunteers have donated significant amounts of their time in administrative and firefighting efforts.

**FIRE PROTECTION DISTRICT NO. 12**  
**Cheneyville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2002**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Presentation**

The accompanying financial statements of the **District** have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

GASB Statement No. 14 has established standards for defining and reporting on the financial reporting entity. According to GASB Statement No. 14, a state may allow local governments to form regional governments or similar entities to provide goods or services to the citizens served by the local governments. When an arrangement of this type does not create an ongoing financial interest or responsibility for the participating governments, the newly formed entity is considered a jointly governed organization.

On July 21, 1987, the Police Jury of the Parish of Rapides, State of Louisiana, and the Town of Cheneyville formed the Fire District No. 12 to provide fire protection services to citizens served by the local governments. Since neither the Rapides Parish Police Jury nor the Town of Cheneyville has an ongoing financial interest or responsibility in the **District's** operations, the **District** is a jointly governed organization. The **District's** status as a jointly governed organization enables it to issue financial statements separate from those of the participating governments.

The accompanying financial statements of the **District** present the financial position of the governmental fund type and account groups, and the results of operations of those funds.

**FIRE PROTECTION DISTRICT NO. 12**  
**Cheneyville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2002**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Fund Accounting**

The accounts of the **District** are organized on the basis of funds or account groups, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which are comprised of each fund's assets, liabilities, fund equity, revenues and expenditures. The general fund is the general operating fund of the **District** and accounts for all financial resources, except those required to be accounted for in other funds.

**D. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental fund type is accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within 60 days after year-end.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. Budgets**

A budget for the year ended December 31, 2002, was adopted and approved by the board of commissioners.

Expenditures may not legally exceed budgeted amounts at the activity level.



**FIRE PROTECTION DISTRICT NO. 12**  
**Cheneyville, Louisiana**

**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2002**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Fixed Assets**

Land, building and equipment is recorded at cost for purchased assets or at fair market value on the date of any donation. Expenditures for additions and betterments are capitalized and expenditures for maintenance and repairs are charged to operations as incurred.

The cost of assets retired or otherwise disposed of are eliminated from the accounts in the year of disposal. Gains or losses resulting from property disposals are charged to operations currently.

Fixed assets are recorded and reported in the general fixed assets account group. No depreciation has been provided on general fixed assets.

**G. Total Column on Statement**

The total column on the combined balance sheet is captioned "memorandum only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles; neither is such data comparable to a consolidation.

**NOTE 2 - CASH**

Only one bank account is maintained and utilized by the **District** for all receipts and disbursements. Funds are deposited in an account covered by federal depository insurance, up to a maximum of \$100,000.

**NOTE 3 - RECEIVABLES**

Receivables at December 31, 2002, consisted of property taxes. Property taxes are assessed and billed before the end of each calendar year, and become delinquent on December 31.

**NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
DECEMBER 31, 2002**

**NOTE 4 - BOARD OF COMMISSIONERS**

Each of the Board of Commissioners served without compensation for the year ended December 31, 2002.

**NOTE 5 - LOUISIANA FIREFIGHTERS RETIREMENT SYSTEM**

Membership in the Louisiana Firefighters Retirement System is mandatory for all full-time firefighters employed by a municipality, parish, or fire protection district that did not enact an ordinance prior to January 1, 1980, exempting itself from participation in the System.

State statute requires covered employees to contribute a percentage of their salaries to the System. Employee contributions are determined annually based on results of the valuation of the prior fiscal year with adjustments for any dedicated tax monies or appropriate funds.

Even though the District has not had any employees since inception, it has made employer contributions annually into the System as assessed by the Rapides Parish Sheriff's Office, the parish tax collector.



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# DAUZAT, BEALL & DEBEVEC, CPAs

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A PROFESSIONAL CORPORATION

## Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Management of Fire Protection District No. 12

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Fire Protection District No. 12 and the Legislative Auditor of Louisiana, solely to assist the users in evaluating management's assertions about compliance with certain laws and regulations during the year ended December 31, 2002, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### PUBLIC BID LAW

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures meeting limits.

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

No employees paid-all voluntary.

4. Determine whether any of those employees included in the listing obtained from management in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None.

## **BUDGETING**

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget. There were no amendments to the budget during the year.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to minutes of a meeting which indicated that the budget had been adopted by the commissioners of Fire Protection District No. 12. No amendments were made to the budget during the year.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed budgeted amounts by 5% or more.

## **ACCOUNTING AND REPORTING**

8. Randomly select 6 disbursements made during the period under examination and:

(a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentaion for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

(b) determine if payments were properly coded to the correct fund and general ledger account.

All payments were properly coded to the correct fund and general ledger account.

(c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the chairman of the Board of Commissioners. In addition, each of the disbursements were approved by the full commission.

## **MEETINGS**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Fire Protection District No. 12 complied with open meetings law as required.

## **DEBT**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

## **ADVANCES AND BONUSES**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

There were no employees during the year ended.

There were no prior year reports which included comments on unresolved matters.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Fire Protection District No. 12 and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 4, 2003

A handwritten signature in cursive script, appearing to read "Dautat Beall & Debevec", followed by a long horizontal flourish.

Dautat, Beall, & Debevec, CPA's, APC

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
(For Attestation Engagements of Government)

MAY 7, 2003 (Date Transmitted)

DAUGAT BEALL & DEBEVEC CPAs, APC	
1220 WINDSOR PLACE	
ALEXANDRIA LA. 71303	(Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [☒] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No [ ]

### Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [ ☒ ] No [ ☐ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [ ☐ ] No [ ☐ ]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [ ☒ ] No [ ☐ ]

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ☒ ] No [ ☐ ]

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ ☒ ] No [ ☐ ]

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ ☒ ] No [ ☐ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>John E. Ray Jr.</u>	Secretary	<u>5/28/03</u>	Date
<u>John E. Ray Jr.</u>	Treasurer	<u>5/28/03</u>	Date
<u>Blair Hall</u>	President	<u>5/22/03</u>	Date



## DATA COLLECTION FORM

FOR REPORTING ON AUDITS OF STATE AND LOCAL GOVERNMENT AND QUASIPUBLIC ENTITIES

OMB Form 0348-0057 may be used as a substitute for this form.

Date Submitted 6/26/03

RETURN to: Legislative Auditor

Attn: Engagement Processing

Post Office Box 94397

Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:

12/31/02

3. Audit Period Covered

☐ Annual ☐ Biennial  
☐ Other to

Type of Report:

☐ Single Audit ☐ GAO Audit Standards Audit  
☐ Compilation ☒ Compilation/Attestation  
☐ Program Audit ☐ Other

## 4. AUDITEE INFORMATION

Auditee Name

FIRE PROTECTION DISTRICT NO. 12

Street Address (Number and Street)

P.O. Box 216

Mailing Address (PO No.)

CHENEVILLE LA. 71325

City State Zip

Auditee Contact

Name

STEVE HARBERT

Title

CHAIRMAN

Telephone

318-279-2445

Fax

318-279-2712

Email (Optional)

## 5. AUDITOR INFORMATION

Firm Name

DAURAT BEALL & Debevec CPAs APC

b. Street Address (Number and Street)

1220 WINDSOR PLACE

Mailing Address (PO No.)

ALEXANDRIA LA. 71303

City State Zip

c. Auditor Contact

Name

PAUL DAURAT

Title

CAA

Telephone

318-443-3977

Fax

318-445-2017

Email (Optional)

Component Units Included Within the Report and for Which No Separate Report Will Be Issued:

If there are no modifications to the auditor's financial opinion, no reportable conditions, no material weaknesses, no reported instances of noncompliance, and no management letter, check this box; do not complete the rest of the form. ☒

## 6. FINANCIAL STATEMENTS

a. Type of audit report on financial statements. ☐ Not Applicable☐ Unqualified Opinion ☐ Qualified Opinion ☐ Adverse Opinion ☐ Disclaimer of Opinion

b. Is a 'going concern' explanatory paragraph included in the audit report?

☐ Yes ☐ No

c. Do any of the funds have deficit fund balances?

☐ Yes ☐ No

d. Is there a related party footnote?

☐ Yes ☐ No

## 7. INTERNAL CONTROL

Do the comments on internal control include: ☐ material weaknesses ☐ reportable conditions

## 8. COMPLIANCE

Do the comments on compliance include: ☐ illegal acts ☐ fraud/criminal acts

## 9. MANAGEMENT LETTER

Resolved ☐ Yes ☐ No ☐ No Longer ApplicableResolved ☐ Yes ☐ No ☐ No Longer ApplicableResolved ☐ Yes ☐ No ☐ No Longer Applicable

## 10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? ☐ Yes ☐ NoDo any findings address violation of bond indenture covenants? ☐ Yes ☐ No

## 11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable
\$ _____	Resolved <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No Longer Applicable

AUDITEE SIGNATURE

Steve Harbert Date 6/17/03

FOR USE BY LEGISLATIVE AUDITOR

Agency No \_\_\_\_\_

Proj. No. \_\_\_\_\_

Firm No. \_\_\_\_\_